

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

October 14, 1993

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INTERSTATE COMMERCE COMMISSION

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th and Constitution Avenue, N.W.
Washington, DC 20423

RE: Lease of Railroad Equipment dated as of July 13, 1988, as amended
("Lease"), between Helm Financial Corporation and Tampa Electric Company

Dear Ms. Lee:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

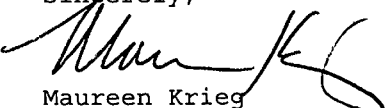
Two (2) fully executed originals of Amendment No. 3 dated July 19, 1993 to the Lease ("Amendment No. 3") between Helm Financial Corporation and Tampa Electric Company.

In connection with the recording of Amendment No. 3, please note the following information:

<u>Name and Address of Lessor:</u>	Helm Financial Corporation One Embarcadero Center, Suite 3500 San Francisco, CA 94111
<u>Name and Address of Lessee:</u>	Tampa Electric Company 702 North Franklin Street Tampa, Florida 33602
<u>Equipment:</u>	One hundred sixty-five (165) Rapid Discharge Coal Railcars (See Annex A.1. to the Lease for Car Numbers)
<u>Previous ICC Filing:</u>	Lease filed on August 1, 1988, Recordation No. 15764.

Please file Amendment No. 3 under the next available recordation number. The filing fee of sixteen dollars (\$16.00) is enclosed.

Sincerely,


Maureen Krieg
Contracts Administrator

mek
Enclosures (2)

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AMENDMENT NO. 3

INTERSTATE COMMERCIAL MACHINERY

THIS AMENDMENT NO. 3 (the "Amendment") to the Lease of Railroad Equipment dated as of July 13, 1988, as amended (the "Lease"), between HELM FINANCIAL CORPORATION (the "Lessor") and TAMPA ELECTRIC COMPANY (the "Lessee") is made as of July 19, 1993 between Lessor and Lessee.

R E C I T A L S :

- A. Lessor and Lessee are parties to the Lease pursuant to which one hundred sixty-five (165) rapid discharge coal railcars as described in Annex A to the Lease Amendment dated as of July 24, 1989 and the Second Amendment to the Lease dated as of August 31, 1989 (the "Unit(s)") were leased by Lessor to Lessee.
- B. Lessor and Lessee desire to terminate the Lease for the twenty-six (26) Units described in Annex B attached hereto ("Terminated Unit(s)").
- C. Lessor and Lessee desire to replace the Terminated Units by adding to the Lease the twenty-six (26) rapid discharge coal railcars described in Annex A.1. attached hereto ("Replacement Unit(s)").
- D. The parties desire to amend the Lease as provided herein.

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained, the parties agree to amend the Lease as follows:

- 1. All terms defined in the Lease shall have the meanings defined therein when used in this Amendment.
- 2. This Amendment shall become effective on the date of its full execution by both parties.
- 3. Retroactive to July 1, 1993, the term of this Lease shall be deemed to have terminated for each Terminated Unit.
- 4. Retroactive to July 1, 1993, the term of this Lease shall be deemed to have commenced for each Replacement Unit.
- 5. Effective July 1, 1993, Annex A to the Lease is replaced by Annex A.1. and all references to Annex A in the Lease shall be deemed to be Annex A.1.
- 6. Except as expressly modified by this Amendment, all terms and provisions of the Lease shall remain in full force and effect.

7. This Amendment may be executed by the parties hereto in any number of counterparts, and all said counterparts taken together shall be deemed to constitute one and the same instrument.

IN WITNESS THEREOF, Lessor and Lessee each pursuant to due authority have caused these presents to be signed in their respective corporate names.

LESSOR

HELM FINANCIAL CORPORATION

By: 

Title: President

Date: 8-16-93

LESSEE

TAMPA ELECTRIC COMPANY

By: 

Title: Director, Fuels

Date: 8-10-93

STATE OF CALIFORNIA

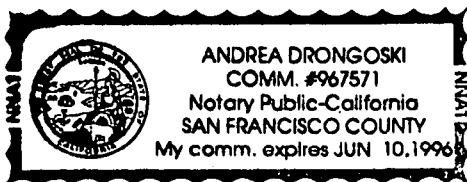
COUNTY OF SAN FRANCISCO

On August 16, 1993, before me, Andrea Drongoski
personally appeared Richard C. Kirchner, President of **HELM**
FINANCIAL CORPORATION,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity (ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.



Andrea Drongoski
SIGNATURE OF THE NOTARY

STATE OF FLORIDA)
) S
COUNTY OF HILLSBOROUGH)

On this 10 day of August, 1993, before me
personally appeared Hugh W. Smith, to me
personally known, who, being by me duly sworn, says that he is
Director, Fuels of **TAMPA ELECTRIC COMPANY**, that said
instrument was signed and sealed on behalf of said corporation by
authority of its President and Directors and he acknowledged that
the execution of the foregoing instrument was the free act and deed
of said corporation.

Deborah H. Harvey
Notary Public

My Commission Expires: _____



[Notarial Seal]

ANNEX A.1.

to the Lease of Railroad Equipment
between Helm Financial Corporation and Tampa Electric Company
dated as of July 13, 1988, as amended

Equipment Description:

One hundred (100), 4,000 cubic foot, 100 - ton capacity, five pocket, rapid discharge open top hopper railcars with electro-pneumatically controlled hopper gates; built by Ortner circa 1971 and 1977.

<u>Unit Number:</u>	<u>Unit Numbers:</u>	<u>Unit Numbers:</u>	<u>Unit Numbers:</u>
HLMX 601	HLMX 627	HLMX 653	HLMX 679
602	628	655	680
603	629	656	681
604	630	657	682
605	631	658	683
606	632	659	684
607	633	660	685
608	634	661	686
609	635	662	688
610	636	663	690
611	637	664	691
612	638	665	696
613	639	666	697
614	640	667	698
615	641	668	699
616	642	669	704
617	643	670	705
618	644	671	708
619	646	672	712
620	647	673	714
621	648	674	715
622	649	675	716
624	650	676	718
625	651	677	719
626	652	678	723

ANNEX A.1. - continued

to the Lease of Railroad Equipment
between Helm Financial Corporation and Tampa Electric Company
dated as of July 13, 1988, as amended

Equipment Description:

Sixty-five (65), 3,800 cubic foot, 100 - ton capacity, roller-bearing, five pocket, open top rapid discharge coal railcars; built by Ortner circa 1978, 1980 and 1981.

Unit Number:

Unit Numbers:

HLMX 623	HLMX 81050
645	81053
654	81065
721	81067
80002	81074
80003	81075
80004	81079
80005	84009
80006	84011
80007	84034
80008	84037
80009	84063
80011	84068
80012	84072
80013	84073
80015	84077
80016	84080
80017	84115
80019	84116
80020	84142
80495	84145
81001	84148
81002	197821
81011	197831
81012	197881
81014	197886
81019	197896
81024	197897
81029	197954
81032	
81033	
81035	
81038	
81040	
81045	
81047	

ANNEX B

to the Lease of Railroad Equipment
between Helm Financial Corporation and Tampa Electric Company
dated as of July 13, 1988, as amended

TERMINATED UNITS

Equipment Description:

Twenty-six (26), 3,800 cubic foot, 100 - ton capacity, roller-bearing, five pocket, open top rapid discharge coal railcars; built by Ortner circa 1978, 1980 and 1981.

Unit Number:

HLMX 724
725
726
727
728
729
730
731
732
733
80001
80010
80014
80018
81003
81004
81006
81021
81023
81036
81041
197810
197815
197818
197819
197823